

# SBOA Update

Indiana State Library  
June Workshops  
2018

## Corrective Action Plans



## Resolution of Audit Findings

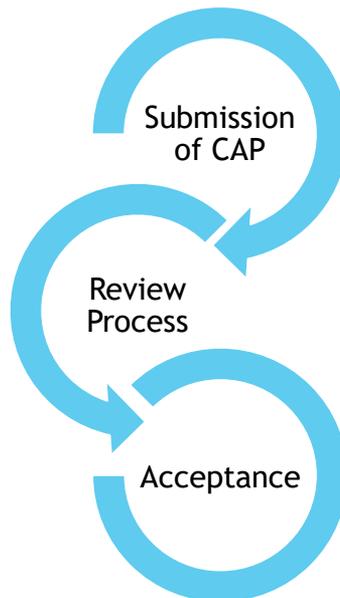
### IC 5-11-5-1.5

- Corrective Action Plan for repeat findings
- Timeframe - Six months
- Legislative Audit Committee follow up



## CAP Process

# Finding Resolutions

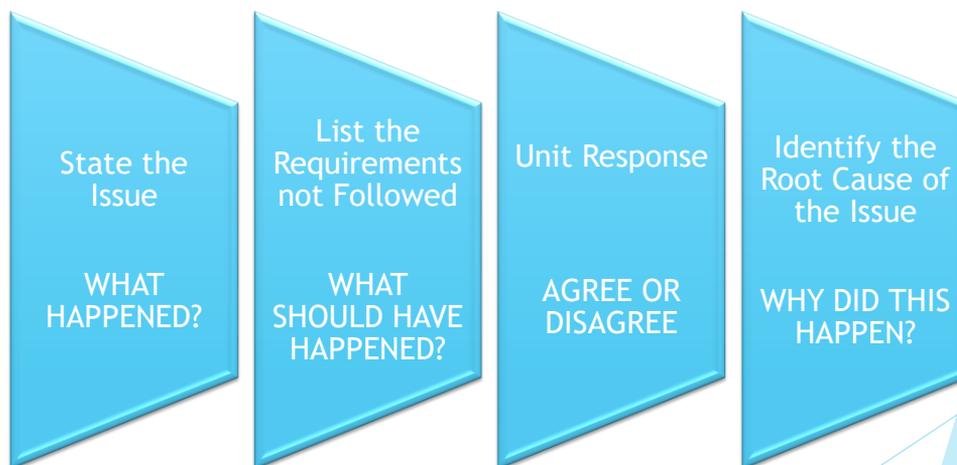


## CAP - Start Now

- ▶ Review prior audit report
- ▶ [www.in.gov/sboa](http://www.in.gov/sboa) (select audit report, then search by name)
- ▶ Resolve any issues



## Creating an Effective CAP



## Creating an Effective CAP

Steps to be  
taken

WHAT IS THE  
PLAN?

Implementation  
Timetable

WHEN WILL THE  
PLAN BE IN  
PLACE?

Summary

HOW WILL THIS  
CORRECT THE  
ISSUE?



## Clearly State the Issue

- ▶ What happened?
- ▶ 1st section of Finding
- ▶ You may use your own words and add information



## List the Requirements that were not Followed

- ▶ What should have happened?
- ▶ 2nd section of the finding
- ▶ Statute or Uniform Compliance Guideline



## Unit Response

- ▶ Do you agree or disagree with the finding?
- ▶ You may simply state "I agree" or "I disagree"
- ▶ If you disagree, please elaborate



## Identify the Root Cause of the Issue

[www.picturequotes.com](http://www.picturequotes.com)



## Steps to be taken to correct the Issue

- ▶ Internal Control Procedures
  - ▶ Control Environment
  - ▶ Risk Assessment
  - ▶ Control Activities
  - ▶ Monitoring
  - ▶ Information and Communication

[www.commonswikimedia.org](http://www.commonswikimedia.org)



# Implementation Timetable

When  
will your  
policy  
be put into  
place?

[www.google.com/images](http://www.google.com/images)



# Summary

How will these new procedures  
resolve the finding?



## CAP Resources

- ▶ CAP Packet
- ▶ Discussion with Field Examiners
- ▶ Best Practices Documents
- ▶ Todd and Susan



Questions on Corrective Action Plans?



## Resources

<https://www.in.gov/sboa/>

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